



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Motoyuki Tsuihij et al.  
Serial No. : 10/781,009  
Filed : February 18, 2004  
Title : METHOD OF FABRICATING A SEMICONDUCTOR DEVICE

Art Unit : 3723  
Examiner : Alvin J. Grant  
Confirmation No.: 2399  
Notice of Allowance Date: January 3, 2005

**MAIL STOP ISSUE FEE**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO NOTICE OF ALLOWANCE**

In response to the Notice of Allowance mailed January 3, 2005, enclosed are a completed issue fee transmittal form PTOL-85b and a check for \$1730 for the required issue fee and publication fee, including patent copies.

**COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE**

The Examiner's allowance of the claims is appreciated. The Applicant submits the following comments concerning the Examiner's Reasons for Allowance cited in the Notice of Allowability. It is the subject matter of each claim as a whole that is patentable, not any particular feature recited in the claim(s). The Applicant does not concede that the reasons for allowance given by the Examiner are the only reasons that make the claims allowable and does not make any admission or concession concerning the Examiner's statement.

**CERTIFICATE OF MAILING BY FIRST CLASS MAIL**

I hereby certify under 37 CFR §1.8(a) that this correspondence is being deposited with the United States Postal Service as first class mail with sufficient postage on the date indicated below and is addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

March 29, 2005

Date of Deposit

*Paula T. Romeo*  
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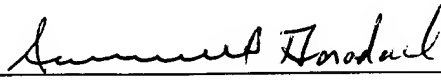
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Attorney's Docket No.: 10417-092002 / S21-  
165933M/KIK

Please apply any additional charges or credits to our Deposit Account No. 06-1050.

Respectfully submitted,

Date: 3/29/05

  
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Samuel Borodach  
Reg. No. 38,388

Fish & Richardson P.C.  
Citigroup Center  
52nd Floor  
153 East 53rd Street  
New York, New York 10022-4611  
Telephone: (212) 765-5070  
Facsimile: (212) 258-2291